

*United States District Court
Eastern District of North Carolina*

FILED

SEP 18 2000
DAVID W. DANIEL, CLERK
U.S. DISTRICT COURT
EASTERN DISTRICT OF N.C.

ACSTAR INSURANCE COMPANY,
Petitioner,

v.

Judgment in a Civil Case

HOLMES P. HARDEN, Chapter 7 Trustee
for the Bankruptcy Estate of
INTERNATIONAL HERITAGE, INC., and
INTERNATIONAL HERITAGE INCORPORATED,
Respondent.

5:00-CV-379-BR
5:98-02674-ATS

X Decision by Court. This action came to trial or hearing before the Court. The issues have been tried or heard and a decision has been rendered.

IT IS ORDERED AND ADJUDGED that upon full consideration of all materials submitted and a *de novo* review of the conclusions of the Bankruptcy Court, the Order of 3 January 2000 allowing the trustee's objection to the amended proof of claim is AFFIRMED.

THE ABOVE JUDGMENT WAS FILED AND ENTERED TODAY, 18 SEPTEMBER 2000 AND A COPY MAILED TO:

Michael P. Flanagan, P.O. Box 8088, Greenville, N.C. 27835-8088
James T. Johnson, 1305 Navaho Drive, Suite 400, Raleigh, N.C. 27609-7482

September 18, 2000

Date

Raleigh, North Carolina

David W. Daniel

Clerk

W. S. Cannon

(by) Deputy Clerk

Br. Cv. Ob. 21 Pg. 37

I certify the foregoing to be a true and correct
copy of the original.
David W. Daniel, Clerk
United States District Court
Eastern District of North Carolina
By [Signature]
Deputy Clerk

284A

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NORTH CAROLINA
EASTERN DIVISION

No. 5:00-CV-379-BR

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DAVID W. DANIEL, CLERK
U.S. DISTRICT COURT
E. DIST. NO. CAR.

ACSTAR INSURANCE COMPANY,
Petitioner

v.

HOLMES P. HARDEN, Chapter 7 Trustee,
for the Bankruptcy Estate of
INTERNATIONAL HERITAGE, INC. and
INTERNATIONAL HERITAGE
INCORPORATED,
Respondent

ORDER

This matter is before the court on appeal from an order of the Bankruptcy Court dated 3 January 2000. In that order, Judge Small allowed an objection by the trustee to an amended proof of claim filed by ACSTAR. The parties have fully briefed the issues and the matter is ripe for decision.

The Bankruptcy Court made no findings of fact and this matter is, therefore, before the court for a *de novo* review of the conclusions reached.

Upon full consideration of all materials submitted and a *de novo* review of the conclusions of the Bankruptcy Court, the Order of 3 January 2000 allowing the trustee's objection to the amended proof of claim is AFFIRMED.

This 15 September 2000.

I certify the foregoing to be a true and correct
copy of the original.

David W. Daniel, Clerk
United States District Court
Eastern District of North Carolina

By W. Earl Britt
Deputy Clerk

W. Earl Britt
W. Earl Britt
Senior U.S. District Judge